

Debtors' Statement of Disputed Issues

EXHIBIT M

DELPHI



June 7, 2005

Mr. Stewart Taylor
Celestica
Via Email: staylor@celestica.com

Mr. Taylor,

I am writing this letter in response to your summary of excess stock on hand at Celestica dated June 3, 2005. Delphi does not acknowledge this as our liability. The cancellation of the Matchbox program was the direct result of the inability of Celestica to meet any of the initially agreed upon program deliverables.

Delphi material commitments for this product did fluctuate. This fluctuation was the result of customer dissatisfaction with the slip in product delivery and cost increases driven by Celestica. Your letter dated January 20, 2005 outlining your proposal for the future of the Matchbox program did not give Delphi any viable options for the product going forward.

Delphi has more than fulfilled its obligations regarding material commitments for this program by paying for all product on firm release at the time of your notification to terminate manufacturing for this product dated December 3, 2004.

Delphi also is currently reviewing the NRE and tooling balance that remains on this program. I will provide further information regarding this situation as it becomes available. I am available to discuss our position in detail with adequate notice.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul G. Pollack".

Paul G. Pollack
Global Supply Management
Delphi Product and Service Solutions

Cc: J. Damato
 M. Kelso
 K. McClain